

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

ANTHONY BRANDEL, *et al.*,

Defendants.

Case No. 2:13-CR-00439-KJD-VCF

ORDER

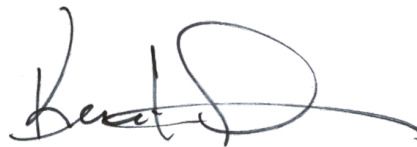
Presently before the Court is Plaintiff's Motion in Limine (#103). Defendants filed a response (#112 and #117) and Plaintiff replied (#123).

Plaintiff moves to admit evidence of Defendants' non-payment of taxes as evidence of consciousness of guilt. Plaintiff's position rests on a specific legal proposition endorsed by the Ninth Circuit: "evidence that a defendant hid income from the IRS is admissible to prove consciousness of guilt in economic crime cases in which the legitimacy of the funds and the defendant's intent are at issue." (#123 at 3). Defendants' response merely states reasons for not filing taxes. However, this is an issue for the jury. The issue for the Court to decide is whether Defendants' decision to conceal income makes a fact of consequence – their intent and understanding of the illegal source of the funds – more or less probable.

Having read and considered the motion, the Court **GRANTS** the motion (#103).

IT IS SO ORDERED.

DATED this 5th day of November 2015.



Kent J. Dawson
United States District Judge